

AICPA Ethics Codification - Use of Term Control - As Of April 15, 2013

Original Term in File	# of times mentioned in guidance	Location in Codification	Location in the Current Code	Should use of the term be referred to the definition (Control)?	Comments
Control	2	0.200.020.04	ET Section 91	No	
Control	2	0.200.020.05	ET Section 91	No	
Quality-Control	1	0.300.070.04a	ET Section 57	No	Should not be referenced as the term refers to internal quality control of a firm
Control	1	0.400.01a	ET Section 92	Yes	In May 2011 J of A
Controlled	1	0.400.01b	ET Section 92	Yes	In May 2011 J of A
Controls	1	0.400.01c	ET Section 92	Yes	In May 2011 J of A
Controls	1	0.400.01e	ET Section 92	Yes	In May 2011 J of A
Control	1	0.400.01f	ET Section 92	Yes	In May 2011 J of A
Controlled	1	0.400.01i	ET Section 92	Yes	In May 2011 J of A
Control	1	0.400.01j	ET Section 92	Yes	In May 2011 J of A
Control	5	0.400.09	ET Section 92	No	This is the control definition, and does not need to be linked.
Controlled	1	0.400.11f	ET Section 92	Yes	In May 2011 J of A
Control	1	0.400.12b	ET Section 92	No	As noted in the definition the term "control" refers to a covered members ability to control an entity individually, with the firm or with other partners.
Controls	1	0.400.12c	ET Section 92	No	As noted in the definition the term "control" refers to a covered members ability to control an entity individually, with the firm or with other partners.
Control	2	0.400.12	ET Section 92	No	As noted in the definition the term "control" refers to a covered members ability to control an entity individually, with the firm or with other partners.
Control(s)	3	0.400.19	ET Section 92	No	As noted in the definition the term "control" refers to a covered members ability to control an entity individually, with the firm or with other partners.

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Control	1	0.400.20d	ET Section 92	No	The term "control" is used in reference to quality control activities and not related to the FASB ASC term.
Control	1	0.400.23	ET Section 92	Yes	In May 2011 J of A
Controller	1	0.400.24c	ET Section 92	No	The search feature picked up the term <u>Controller</u> at an attest client.
Control	1	0.400.30b	ET Section 92	Yes	In May 2011 J of A
Control	1	0.400.30f	ET Section 92	No	The term refers to quality control policies and procedures at the member's firm.
Control(s)	2	0.400.31	ET Section 92	Yes	Note: only after the term "controls" is the FASB ASC 810 guidance referenced. However it seems that all uses of the term should be linked to the "controls" definition.
Controlled	1	0.400.31	ET Section 92	Yes	Note: only after the term "controls" is the FASB ASC 810 guidance referenced. However it seems that all uses of the term should be linked to the "controls" definition.
Control	1	0.400.35	ET Section 92	No	The term refers to quality control policies and procedures at the member's firm.
Control	1	0.400.44		Yes	New definition in Codification (Third Party Service Provider).
Control	1	1.000.010.20d	not referenced to current code	No	Term refers to a firm's quality control.
Control	1	1.000.010.22b	not referenced to current code	No	Term refers to engagement quality control.
Control	1	1.000.010.22i	not referenced to current code	No	Term refers to engagement quality control.

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Controls	1	1.210.010.14b	ET Section 100-1	No	Term refers to maintaining internal control for an attest client.
Controlled	1	1.220.010.07	ET Section 101.19	Yes	In May 2011 J of A.
Control	3	1.220.010.09	ET Section 101.19	Yes	
Control	4	1.220.010.18	ET Section 101.19	No	Term refers to quality control policies and procedures
Controls	1	1.220.020.03	ET Section 101.16	Yes	In May 2011 J of A.
Control	2	1.220.020.04c	ET Section 101.16	No	The term "control" is used to define direct superiors as someone that can control the activities of a partner or manager. The hyperlink and italics should be removed. The Codification Task Force agrees with the removal of the link and hyperlink to the term "control".
Control	2	1.240.050.01	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	1	1.240.050.03	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	1	1.240.050.04	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	2	1.240.060.01	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	3	1.240.060.03	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	2	1.245.020.01	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC
Control	1	1.245.020.02b	ET Section 101.17	No	Guidance provides a definition that is not related to FASB ASC

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Control	1	1.250.010.01a iv	ET Section 191.214-.215	No	Guidance refers to the control over an investment strategy.
Control	1	1.260.020.03b	ET Section 101.07	Yes	Term should be hyperlinked and italicized based on the context that the term is used as documented in the May 2011 Jof A.
Control	1	1.260.050.01	ET Section 191.220-.221	Yes	Term should be hyperlinked and italicized. Deleted "(as explained in Financial Accounting Standards Board Accounting Standards Codification 810, Consolidation)".
Control	1	1.260.050.02	ET Section 191.220-.221	Yes	Term should be hyperlinked and italicized. (See comment on previous line)
Control	1	1.265.020.02	ET Section 191.184-.185	Yes	Guidance refers to the control over joint-closely held investment
Control	1	1.275.030.02	ET Section 191.027-.028	No	The term "control" is used in reference to managerial control.
Control	1	1.275.030.03	ET Section 191.027-.028	No	The term "control" is used in reference to managerial control.
Control	1	1.295.030.01	ET Section 101.05	No	The term "control" is used in reference to management responsibilities.
Control	1	1.295.030.02k	ET Section 101.05	No	The term "control" is used in reference to internal controls
Control	1	1.295.030.02l	ET Section 101.05	No	The term "control" is used in reference to internal controls
Controllership	1	1.295.030 (non auth guidance box)	not in current code	No	The term "control" is part of the term "controllership"
Control	1	1.295.125.02a	ET Section 101.05	No	The term "control" is used in reference to business risk control processes.

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Control	1	1.295.125.02b	ET Section 101.05	No	The term "control" is used in reference to business risk control processes.
Control	1	1.295.145.02d	ET Section 101.05	No	The term "control" is used in reference to information and control systems
Control	1	1.295.150.02	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	1	1.295.150.06a	ET Section 101.05	No	The term "control" is used in reference to control activities
Control	1	1.295.150.06a	ET Section 101.05	No	The term "control" is used in reference to quality control function.
Control	1	1.295.150.06b	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	1	1.295.150.06c	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	1	1.295.150.06d	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	3	1.295.150.07	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Controls	2	1.295.150.08	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	1	1.295.150.09	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Controls	2	1.295.150.10	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	1	1.295.150.12	ET Section 101.05	No	The term "control" is used in reference to internal control system.
Control	2	1.295.160.03	ET Section 101.05	No	The term " control" is used in reference to custody or control over an attest client's funds

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Control	1	1.400.070.03	ET Section 501.10	No	The term "control" refers to staff under the member's control.
Control	1	1.400.200.03	ET Section 501.02	No	The term "control" is used in reference to a member having custody or control over client records.
Control	1	1.400.200.04	ET Section 501.02	No	The term "control" is used in reference to a member having custody or control over client records.
Control	1	1.400.200.08b	ET Section 501.02	No	The term "control" is used in reference to a member having custody and control over client records.
Control	1	1.400.200.10	ET Section 501.02	No	The term "control" is used in reference to a member having custody or control over client records.
Control	1	1.700.040.02a	ET Section 391.001-.002	No	The term "control" is used in reference to a third party service provider's controls and procedures.
Control(s)	2	1.810.010.02	ET Section 505.03	Yes	In May 2011 J of A.
Control	1	1.810.010.04	ET Section 505.03	Yes	In May 2011 J of A.
Control	1	1.820.040.02a	ET Section 505.06	No	The term "control" is used in reference to staff under the member's control.
Control	1	1.820.040.02e	ET Section 505.06	No	The term "control" is used in reference to staff under the member's control.
Controls	1	2.000.010.20e	no reference indicated for current code	No	The term "control" is used in reference to purchasing controls related to internal policies and procedures.
Control	1	2.400.070.03	ET Section 501.10	No	The term "control" refers to staff under the member's control.

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Control	1	3.400.070.03	ET Section 501.10	No	The term "control" is used in reference to staff under the member's control.
Control	1	Appendix A - PCAOB	ET Appendix A	No	The term "control" is used in reference to quality control standards under the PCAOB
Control	1	Appendix A -ASB	ET Appendix A	No	The term "control" is used in reference to quality control standards under the PCAOB
Control	2	Appendix B Paragraph 4	ET Appendix B	No	The term "control" is used in reference to a person that a member has the authority or capacity to control.